

15056051047

**REV-1500** EX (06-05)PA Department of Revenue  
Bureau of Individual Taxes  
PO BOX 280601  
Harrisburg, PA 17128-0601**INHERITANCE TAX RETURN  
RESIDENT DECEDENT****OFFICIAL USE ONLY**

County Code	Year	File Number
<input type="text"/>	<input type="text"/>	<input type="text"/>

**ENTER DECEDENT INFORMATION BELOW**

Social Security Number

Date of Death

Date of Birth

Decedent's Last Name

Suffix

Decedent's First Name

MI

**(If Applicable) Enter Surviving Spouse's Information Below**

Spouse's Last Name

Suffix

Spouse's First Name

MI

Spouse's Social Security Number

**THIS RETURN MUST BE FILED IN DUPLICATE WITH THE  
REGISTER OF WILLS****FILL IN APPROPRIATE OVALS BELOW**

- |  |  |  |
|--|--|--|
| <input type="radio"/> 1. Original Return                             | <input type="radio"/> 2. Supplemental Return   | <input type="radio"/> 3. Remainder Return (date of death prior to 12-13-82)  |
| <input type="radio"/> 4. Limited Estate                              | <input type="radio"/> 4a. Future Interest Compromise (date of death after 12-12-82)          | <input type="radio"/> 5. Federal Estate Tax Return Required                  |
| <input type="radio"/> 6. Decedent Died Testate (Attach Copy of Will) | <input type="radio"/> 7. Decedent Maintained a Living Trust (Attach Copy of Trust)           | <input type="text"/> 8. Total Number of Safe Deposit Boxes                   |
| <input type="radio"/> 9. Litigation Proceeds Received                | <input type="radio"/> 10. Spousal Poverty Credit (date of death between 12-31-91 and 1-1-95) | <input type="radio"/> 11. Election to tax under Sec. 9113(A) (Attach Sch. O) |

**CORRESPONDENT – THIS SECTION MUST BE COMPLETED. ALL CORRESPONDENCE AND CONFIDENTIAL TAX INFORMATION SHOULD BE DIRECTED TO:**

Name

Daytime Telephone Number

Firm Name (If Applicable)

First line of address

Second line of address

City or Post Office

State

ZIP Code

**REGISTER OF WILLS USE ONLY****DATE FILED**

Correspondent's e-mail address: \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer other than the personal representative is based on all information of which preparer has any knowledge.

SIGNATURE OF PERSON RESPONSIBLE FOR FILING RETURN

DATE

ADDRESS

SIGNATURE OF PREPARER OTHER THAN REPRESENTATIVE

DATE

ADDRESS

**PLEASE USE ORIGINAL FORM ONLY**

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REV-1500 EX

Decedent's Social Security Number

Decedent's Name:

## RECAPITULATION

1. Real estate (Schedule A) ..... 1.
2. Stocks and Bonds (Schedule B) ..... 2.
3. Closely Held Corporation, Partnership or Sole-Proprietorship (Schedule C) ..... 3.
4. Mortgages & Notes Receivable (Schedule D) ..... 4.
5. Cash, Bank Deposits & Miscellaneous Personal Property (Schedule E) ..... 5.
6. Jointly Owned Property (Schedule F) ☐ Separate Billing Requested ..... 6.
7. Inter-Vivos Transfers & Miscellaneous Non-Probate Property  
(Schedule G) ☐ Separate Billing Requested ..... 7.
8. **Total Gross Assets** (total Lines 1-7) ..... 8.
9. Funeral Expenses & Administrative Costs (Schedule H) ..... 9.
10. Debts of Decedent, Mortgage Liabilities, & Liens (Schedule I) ..... 10.
11. **Total Deductions** (total Lines 9 & 10) ..... 11.
12. **Net Value of Estate** (Line 8 minus Line 11) ..... 12.
13. Charitable and Governmental Bequests/Sec 9113 Trusts for which  
an election to tax has not been made (Schedule J) ..... 13.
14. **Net Value Subject to Tax** (Line 12 minus Line 13) ..... 14.

## TAX COMPUTATION - SEE INSTRUCTIONS FOR APPLICABLE RATES

15. Amount of Line 14 taxable  
at the spousal tax rate, or  
transfers under Sec. 9116  
(a)(1.2) X .0 \_\_\_\_
16. Amount of Line 14 taxable  
at lineal rate X .0 \_\_\_\_
17. Amount of Line 14 taxable  
at sibling rate X .12
18. Amount of Line 14 taxable  
at collateral rate X .15
19. **TAX DUE** .....
20. **FILL IN THE OVAL IF YOU ARE REQUESTING A REFUND OF AN OVERPAYMENT**



**Decedent's Complete Address:**

DECEDENT'S NAME		
STREET ADDRESS		
CITY	STATE	ZIP

**Tax Payments and Credits:**

1. Tax Due (Page 2 Line 19)	(1)	
2. Credits/Payments		
A. Spousal Poverty Credit		
B. Prior Payments		
C. Discount		
	Total Credits ( A + B + C )	(2)
3. Interest/Penalty if applicable		
D. Interest		
E. Penalty		
	Total Interest/Penalty ( D + E )	(3)
4. If Line 2 is greater than Line 1 + Line 3, enter the difference. This is the <b>OVERPAYMENT</b> . Fill in oval on Page 2, Line 20 to request a refund.		(4)
5. If Line 1 + Line 3 is greater than Line 2, enter the difference. This is the <b>TAX DUE</b> .		(5)
A. Enter the interest on the tax due.		(5A)
B. Enter the total of Line 5 + 5A. This is the <b>BALANCE DUE</b> .		(5B)

***Make Check Payable to: REGISTER OF WILLS, AGENT*****PLEASE ANSWER THE FOLLOWING QUESTIONS BY PLACING AN "X" IN THE APPROPRIATE BLOCKS**

	Yes	No
1. Did decedent make a transfer and:		
a. retain the use or income of the property transferred;.....	<input type="checkbox"/>	<input type="checkbox"/>
b. retain the right to designate who shall use the property transferred or its income;.....	<input type="checkbox"/>	<input type="checkbox"/>
c. retain a reversionary interest; or.....	<input type="checkbox"/>	<input type="checkbox"/>
d. receive the promise for life of either payments, benefits or care?.....	<input type="checkbox"/>	<input type="checkbox"/>
2. If death occurred after December 12, 1982, did decedent transfer property within one year of death without receiving adequate consideration? .....	<input type="checkbox"/>	<input type="checkbox"/>
3. Did decedent own an "in trust for" or payable upon death bank account or security at his or her death? .....	<input type="checkbox"/>	<input type="checkbox"/>
4. Did decedent own an Individual Retirement Account, annuity, or other non-probate property which contains a beneficiary designation? .....	<input type="checkbox"/>	<input type="checkbox"/>

**IF THE ANSWER TO ANY OF THE ABOVE QUESTIONS IS YES, YOU MUST COMPLETE SCHEDULE G AND FILE IT AS PART OF THE RETURN.**

For dates of death on or after July 1, 1994 and before January 1, 1995, the tax rate imposed on the net value of transfers to or for the use of the surviving spouse is three (3) percent [72 P.S. §9116 (a) (1.1) (i)].

For dates of death on or after January 1, 1995, the tax rate imposed on the net value of transfers to or for the use of the surviving spouse is zero (0) percent [72 P.S. §9116 (a) (1.1) (ii)]. The statute does not exempt a transfer to a surviving spouse from tax, and the statutory requirements for disclosure of assets and filing a tax return are still applicable even if the surviving spouse is the only beneficiary.

For dates of death on or after July 1, 2000:

The tax rate imposed on the net value of transfers from a deceased child twenty-one years of age or younger at death to or for the use of a natural parent, an adoptive parent, or a stepparent of the child is zero (0) percent [72 P.S. §9116(a)(1.2)].

The tax rate imposed on the net value of transfers to or for the use of the decedent's lineal beneficiaries is four and one-half (4.5) percent, except as noted in 72 P.S. §9116(1.2) [72 P.S. §9116(a)(1)].

The tax rate imposed on the net value of transfers to or for the use of the decedent's siblings is twelve (12) percent [72 P.S. §9116(a)(1.3)]. A sibling is defined, under Section 9102, as an individual who has at least one parent in common with the decedent, whether by blood or adoption.





COMMONWEALTH OF PENNSYLVANIA  
INHERITANCE TAX RETURN  
RESIDENT DECEDENT

## SCHEDULE A REAL ESTATE

ESTATE OF

FILE NUMBER

All real property owned solely or as a tenant in common must be reported at fair market value. Fair market value is defined as the price at which property would be exchanged between a willing buyer and a willing seller, neither being compelled to buy or sell, both having reasonable knowledge of the relevant facts.  
Real property which is jointly-owned with right of survivorship must be disclosed on Schedule F.

ITEM NUMBER	DESCRIPTION	VALUE AT DATE OF DEATH
1.		
TOTAL (Also enter on line 1, Recapitulation)		\$

(If more space is needed, insert additional sheets of the same size)



COMMONWEALTH OF PENNSYLVANIA  
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## SCHEDULE B STOCKS & BONDS

ESTATE OF

FILE NUMBER

All property jointly-owned with right of survivorship must be disclosed on Schedule F.

ITEM NUMBER	DESCRIPTION	VALUE AT DATE OF DEATH
1.		
TOTAL (Also enter on line 2, Recapitulation)		\$

(If more space is needed, insert additional sheets of the same size)



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**SCHEDULE D**  
**MORTGAGES & NOTES**  
**RECEIVABLE**

ESTATE OF

FILE NUMBER

All property jointly-owned with right of survivorship must be disclosed on Schedule F.

ITEM NUMBER	DESCRIPTION	VALUE AT DATE OF DEATH
1.		
TOTAL (Also enter on line 4, Recapitulation)		\$

(If more space is needed, insert additional sheets of the same size)



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**SCHEDULE E**  
**CASH, BANK DEPOSITS, & MISC.**  
**PERSONAL PROPERTY**

ESTATE OF

FILE NUMBER

Include the proceeds of litigation and the date the proceeds were received by the estate. All property jointly-owned with the right of survivorship must be disclosed on Schedule F.

ITEM NUMBER	DESCRIPTION	VALUE AT DATE OF DEATH
1.		
	TOTAL (Also enter on line 5, Recapitulation)	
		\$

(If more space is needed, insert additional sheets of the same size)





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## SCHEDULE F JOINTLY-OWNED PROPERTY

ESTATE OF

FILE NUMBER

If an asset was made joint within one year of the decedent's date of death, it must be reported on Schedule G.

SURVIVING JOINT TENANT(S) NAME	ADDRESS	RELATIONSHIP TO DECEDENT
A.		
B.		
C.		

## JOINTLY-OWNED PROPERTY:

ITEM NUMBER	LETTER FOR JOINT TENANT	DATE MADE JOINT	DESCRIPTION OF PROPERTY Include name of financial institution and bank account number or similar identifying number. Attach deed for jointly-held real estate.	DATE OF DEATH VALUE OF ASSET	% OF DECEDENT'S INTEREST	DATE OF DEATH VALUE OF DECEDENT'S INTEREST
1.	A.					

TOTAL (Also enter on line 6, Recapitulation) \$

(If more space is needed, insert additional sheets of the same size)



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**SCHEDULE G**  
**INTER-VIVOS TRANSFERS &**  
**MISC. NON-PROBATE PROPERTY**

ESTATE OF

FILE NUMBER

This schedule must be completed and filed if the answer to any of questions 1 through 4 on the reverse side of the REV-1500 COVER SHEET is yes.

ITEM NUMBER	DESCRIPTION OF PROPERTY <small>INCLUDE THE NAME OF THE TRANSFEREE, THEIR RELATIONSHIP TO DECEDENT AND THE DATE OF TRANSFER. ATTACH A COPY OF THE DEED FOR REAL ESTATE.</small>	DATE OF DEATH VALUE OF ASSET	% OF DECD'S INTEREST	EXCLUSION <small>(IF APPLICABLE)</small>	TAXABLE VALUE
1.					
				TOTAL (Also enter on line 7, Recapitulation)	
				\$	

(If more space is needed, insert additional sheets of the same size)



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**SCHEDULE H**  
**FUNERAL EXPENSES &**  
**ADMINISTRATIVE COSTS**

ESTATE OF

FILE NUMBER

Debts of decedent must be reported on Schedule I.

ITEM NUMBER	DESCRIPTION	AMOUNT
A.	FUNERAL EXPENSES:	
1.		
B.	ADMINISTRATIVE COSTS:	
1.	Personal Representative's Commissions Name of Personal Representative(s) _____ Social Security Number(s)/EIN Number of Personal Representative(s) _____ Street Address _____ City _____ State _____ Zip _____ Year(s) Commission Paid: _____	
2.	Attorney Fees	
3.	Family Exemption: (If decedent's address is not the same as claimant's, attach explanation) Claimant _____ Street Address _____ City _____ State _____ Zip _____ Relationship of Claimant to Decedent _____	
4.	Probate Fees	
5.	Accountant's Fees	
6.	Tax Return Preparer's Fees	
7.		
TOTAL (Also enter on line 9, Recapitulation)		\$

(If more space is needed, insert additional sheets of the same size)



COMMONWEALTH OF PENNSYLVANIA  
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**SCHEDULE I**  
**DEBTS OF DECEDENT,**  
**MORTGAGE LIABILITIES, & LIENS**

ESTATE OF

FILE NUMBER

Report debts incurred by the decedent prior to death which remained unpaid as of the date of death, including unreimbursed medical expenses.

ITEM NUMBER	DESCRIPTION	VALUE AT DATE OF DEATH
1.		
	TOTAL (Also enter on line 10, Recapitulation)	\$

(If more space is needed, insert additional sheets of the same size)



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## SCHEDULE J

### BENEFICIARIES

ESTATE OF

FILE NUMBER

NUMBER	NAME AND ADDRESS OF PERSON(S) RECEIVING PROPERTY	RELATIONSHIP TO DECEDENT Do Not List Trustee(s)	AMOUNT OR SHARE OF ESTATE
<b>I</b>  1.	<b>TAXABLE DISTRIBUTIONS</b> [include outright spousal distributions, and transfers under Sec. 9116 (a) (1.2)]		
ENTER DOLLAR AMOUNTS FOR DISTRIBUTIONS SHOWN ABOVE ON LINES 15 THROUGH 18, AS APPROPRIATE, ON REV-1500 COVER SHEET			
<b>II</b>  1.	<b>NON-TAXABLE DISTRIBUTIONS:</b> <b>A. SPOUSAL DISTRIBUTIONS UNDER SECTION 9113 FOR WHICH AN ELECTION TO TAX IS NOT BEING MADE</b>		
1.	<b>B. CHARITABLE AND GOVERNMENTAL DISTRIBUTIONS</b>		
<b>TOTAL OF PART II – ENTER TOTAL NON-TAXABLE DISTRIBUTIONS ON LINE 13 OF REV-1500 COVER SHEET</b>			<b>\$</b>

(If more space is needed, insert additional sheets of the same size)

**SCHEDULE N**  
**SPOUSAL POVERTY CREDIT**  
(AVAILABLE FOR DATES OF DEATH 01/01/92 TO 12/31/94)

ESTATE OF	FILE NUMBER
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## PART I - CALCULATION OF GROSS ESTATE

1.	Taxable Assets total from line 8 (cover sheet)	1.	
2.	Insurance Proceeds on Life of Decedent	2.	
3.	Retirement Benefits	3.	
4.	Joint Assets with Spouse	4.	
5.	PA Lottery Winnings	5.	
6a.	Other Nontaxable Assets: List (Attach schedule if necessary)..	6a.	
		6b.	
		6c.	
		6d.	
6.	SUBTOTAL (Lines 6a, b, c, d)	6.	
7.	Total Gross Assets (Add lines 1 thru 6)	7.	
8.	Total Actual Liabilities	8.	
9.	Net Value of Estate (Subtract line 8 from line 7)	9.	
If line 9 is greater than \$200,000 - STOP. The estate is not eligible to claim the credit. If not, continue to Part II.			

**PART II - CALCULATION OF JOINT EXEMPTION INCOME - (Attach copies of Federal Individual Income Tax Return for decedent and spouse.)**

Income:	1.	TAX YEAR: 19	2.	TAX YEAR: 19	3.	TAX YEAR: 19
a. Spouse . . . . .	1a.		2a.		3a.	
b. Decedent . . . . .	1b.		2b.		3b.	
c. Joint . . . . .	1c.		2c.		3c.	
d. Tax Exempt Income . .	1d.		2d.		3d.	
e. Other Income not listed above . . . . .	1e.		2e.		3e.	
f. Total . . . . .	1f.		2f.		3f.	

4a. Add Joint Exemption Income from above:

$$(1f) \underline{\hspace{2cm}} + (2f) \underline{\hspace{2cm}} + (3f) \underline{\hspace{2cm}} = \underline{\hspace{2cm}} \quad (\div 3)$$

**If line 4(b) is greater than \$40,000 - STOP.** The estate is not eligible to claim the credit. If not, continue to Part III.

### PART III - CALCULATION OF SPOUSAL POVERTY CREDIT FOR RESIDENT AND NONRESIDENT ESTATES

1.	Insert amount of taxable transfers to spouse or \$100,000, whichever is less . . . . .	1.	
2.	Multiply by credit percentage (see instructions) . . . . .	2.	
3.	This is the amount of the Resident Spousal Poverty Credit. Include this figure in the calculation of total credits on line 18 of the cover sheet . . . . .	3.	
4.	For Nonresidents, enter the ratio of the decedent's gross estate in PA to the value of the decedent's gross estate . . . . .	4.	
5.	Multiply line 3 by line 4 and enter the total here. This is the amount of the Nonresident Spousal Poverty Credit . Include this figure in the calculation of total credits on line 18 of the cover sheet. . . . .	5.	





COMMONWEALTH OF PENNSYLVANIA  
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## SCHEDULE O ELECTION UNDER SEC. 9113(A) (SPOUSAL DISTRIBUTIONS)

ESTATE OF

FILE NUMBER

**Do not complete this schedule unless the estate is making the election to tax assets under Section 9113(A) of the Inheritance & Estate Tax Act.**

If the election applies to more than one trust or similar arrangement, a separate form must be filed for each trust.

This election applies to the \_\_\_\_\_ Trust (marital, residual A, B, By-pass, Unified Credit, etc.).

If a trust or similar arrangement meets the requirements of Section 9113(A), and:

- a. The trust or similar arrangement is listed on Schedule O, and
- b. The value of the trust or similar arrangement is entered in whole or in part as an asset on Schedule O,

then the transferor's personal representative may specifically identify the trust (all or a fractional portion or percentage) to be included in the election to have such trust or similar property treated as a taxable transfer in this estate. If less than the entire value of the trust or similar property is included as a taxable transfer on Schedule O, the personal representative shall be considered to have made the election only as to a fraction of the trust or similar arrangement. The numerator of this fraction is equal to the amount of the trust or similar arrangement included as a taxable asset on Schedule O. The denominator is equal to the total value of the trust or similar arrangement.

**PART A: Enter the description and value of all interests, both taxable and non-taxable, regardless of location, which pass to the decedent's surviving spouse under a Section 9113 (A) trust or similar arrangement.**

DESCRIPTION

VALUE

Part A Total      \$

**PART B: Enter the description and value of all interests included in Part A for which the Section 9113 (A) election to tax is being made.**

DESCRIPTION

VALUE

Part B Total      \$

(If more space is needed, insert additional sheets of the same size)